

Families and Children Manual	Section: Financial Eligibility
Policy Manual Number: 010.045	Chapter: Medically Needy Countable and Excluded Income

MEDICALLY NEEDEY COUNTABLE AND EXCLUDED INCOME

Legal Authority: 26 USC 6409; 45 CFR 233.20; State Plan, Supplement 8A to Attachment 2.6-A; Tenn. Comp. R. & Regs. 1200-13-20

The Medically Needy TennCare Medicaid categories are the only TennCare categories that continue to use the AFDC financial methodology. Additional descriptions about specific income types may be found in the MAGI and ABD income chapters, but the Medically Needy treatment of income types may differ in these policies and income treatment should be guided by this document.

Countable Earned Income	
Income Type	Treatment
Bonus	Count in the month received. A bonus is a one-time payment that an individual receives in addition to her normal wages or salary.
Commission	Count in the month received. Commission is income received by an individual for services performed. Commission income is often paid based on a percentage of a sale or a fixed amount per sale.
Contractual	Income paid to an individual based on a contractual agreement. To calculate contractual income, average the full amount of income paid over the number of months covered by the contract.
Differential	Count payment made to an individual by an employer for a period during which he is performing service in the uniformed services while on active duty for a period of more than 30 days.
Farming/Fishing	<p>Earned income when individual materially participates in the production of income. Count in the month received. Farming or fishing income may be considered self-employment income, but should only be counted once.</p> <ol style="list-style-type: none"> Farming Income <p>Farming income is income received when an individual is in the business of farming if she cultivates, operates or manages a farm for profit, either as owner or tenant. A farm can include livestock, dairy, poultry, fish or fruit. It can also include plantations, ranches, ranges and orchards.</p> Fishing Income <p>Fishing income includes amounts an individual receives from catching, taking, harvesting, cultivating or farming fish, shellfish, crustaceans, sponges, seaweeds or other aquatic</p>

Families and Children Manual	Section: Financial Eligibility
Policy Manual Number: 010.045	Chapter: Medically Needy Countable and Excluded Income

	forms of animal or vegetable life, as well as money from patronage dividends and fuel tax credits and refunds.
In-Kind Not Food/Shelter	This includes clothing that is not considered part of an employee's wages.
In-Kind Wages	Non-cash compensation such as food, shelter, or other items received by an individual for work performed in place of, or in addition to, wages, profit or payment in cash. The value of in-kind wages is determined by the current market value of the item less any outstanding balance due on the item, if any. Countable when received, set aside for use or credited to an account.
Military Allowances	<p>Cash allowances paid to active-duty service members and their families for housing, food, clothing and special circumstances count as earned income in the month of receipt.</p> <p>The basic allowance for subsistence (BAS), paid to military personnel to offset the cost of meals, counts as earned income.</p> <p>The basic allowance for housing (BAH) counts as earned income when the payment is made to military personnel living in private housing.</p> <p>When the BAH is paid to service members living on base or in privatized military housing and the allowance is paid and deducted from the service member's pay in the same month or paid directly to the housing contractor, the BAH is excluded.</p>
Older Americans Act	Title V of the Older Americans Act of 1965 provides part-time jobs for unemployed low-income people age 55 and older who have poor employment prospects. Count only wages and salaries paid to individuals as a result of their participation in a program funded under Title V of the Older Americans Act of 1965 as earned income.
Royalties/Honoraria	<p>Royalties are countable earned income when they are either received as part of a trade or business or received by an individual in connection with any publication of his work. Royalties are counted as unearned income in all other situations. For example, an individual may receive payment for the use of a patent or natural resource that she owns.</p> <p>Honoraria are payment for services when fees are not legally or traditionally required. Honoraria are counted as earned income. For example, a professional who speaks at a meeting may receive an honorarium for her services and time.</p>

Families and Children Manual	Section: Financial Eligibility
Policy Manual Number: 010.045	Chapter: Medically Needy Countable and Excluded Income

Self-Employment	<p>Count the annual net earnings from self-employment, and divide by the months in the taxable year. Self-employment is the act of engaging in a trade or business; which is an activity carried on for a livelihood or in good faith to make a profit. Individuals may be contractors, franchise holders, owners, operators, partners, etc. An individual must meet all of the following criteria to be considered self-employed:</p> <ul style="list-style-type: none"> • Earns income directly from the business or trade, not from wages or salary from an employer; • Is responsible for the payment of their entire Social Security and federal withholding taxes; • Does not have an employee/employer relationship with another individual and the services performed cannot be controlled by an employer; and • Should file self-employment tax forms (Schedule F, C, C-EZ, SE, etc.). <p>Net income is the gross income from any trade or business less allowable deductions for that trade or business. Allowable deductions include expenses paid to operate the business or participate in the trade, including:</p> <ul style="list-style-type: none"> • Car and truck expenses; • Depreciation; • Employee wages and fringe benefits; • Property, liability or business interruption insurance; • Interest on loans for your business; • Legal and professional services; • Rent or lease of business property and utilities; • Commissions, taxes, licenses and fees; • Advertising; • Contract labor; and • Repairs and maintenance. <p>There are different types of business structures referred to as self-employment. Some of the common structures include:</p> <ul style="list-style-type: none"> • Sole Proprietorship: A self-employment business that is not incorporated and has one or two owners. A Limited Liability Company (LLC) is not a sole proprietorship. • Independent Contractor: An individual who pays his own employment taxes and does not have an employee/employer
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Families and Children Manual	Section: Financial Eligibility
Policy Manual Number: 010.045	Chapter: Medically Needy Countable and Excluded Income

	<p>relationship is considered self-employed, unless incorporated or an LLC. Sharecropper: If a sharecropper pays the costs of doing business and receives a portion of the net income in exchange for her labor, she is considered self-employed, unless incorporated or an LLC.</p> <p>If an applicant is self-employed and has a partner or is a joint owner of a business, the applicant's self-employment net earnings will be based on his distributive share from the business.</p>
Severance Pay	Severance pay is countable earned income in the month received.
Sheltered Workshop	Countable. Sheltered workshops provide employment opportunities for individuals with developmental, physical or mental impairment. Sheltered workshops prepare the individuals for gainful work and provide rehabilitation, work training and life skills. Sheltered workshops are operated by certain non-profit organizations, or by state or local government institutions.
Sick Pay/ Disability Pay	Countable. Sick or disability pay is a payment made to or on behalf of an employee by an employer or private third party for sickness or accident disability. Sick or disability pay is counted as earned income when it is received within 6 calendar months after the individual has stopped work. Sick or disability pay received more than 6 months after stopping work is counted as unearned income.
Tips	Countable.
Wages	<p>Wages include all payment from employment, and the term is generally defined to mean gross wages. Gross wages are the total amount paid to the individual before deductions.</p> <p>Wages are counted at the earliest of the following:</p> <ul style="list-style-type: none"> • When they are received or paid; • When they are credited to the individual's account; or • When they are set aside for the individual's use. <p>Deferred wage payment occurs when wages are paid at a time later than the wages normally would have been paid. If wages are deferred at employee's request, count wages when they normally would have been received. If wages are deferred by the employer, count wages when they are received.</p>
Workforce Innovation and Opportunity Act (WIOA)	The Workforce Innovation and Opportunity Act (WIOA) replaced the Workforce Investment Act of 1998. The WIOA funds a variety of programs designed to connect individuals with employment opportunities. Such programs include the Job Corps program,

Families and Children Manual	Section: Financial Eligibility
Policy Manual Number: 010.045	Chapter: Medically Needy Countable and Excluded Income

	YouthBuild, and the Dislocated Workers Program. Payments received are considered countable income, unless for supportive services such as child care assistance, transportation, or job placement services.
Excluded Earned Income	
Income Type	Treatment
Census Wages	Wages paid to an individual by the Census Bureau for temporary employment activities in connection with the full Census that occurs every 10 years are excluded.
Child Tax Credit	Child Tax Credit payments received either as monthly advance payments or a one-time refund are excluded.
Combat Pay	Payments made to an individual serving active duty in a combat zone. These payments are excluded in the month of receipt. Any amount of the payment retained into the following month is countable resource unless otherwise excluded.
Domestic Volunteer Act	Payments to volunteers from the following programs are excluded: <ul style="list-style-type: none"> • Title II Retired Senior Volunteer Program; • Foster Grandparent Program; and • Title III Service Corps of Retired Executives, Senior Companion Program and Active Corps of Executives.
Earned Income Tax Credit (EITC)	Earned income tax credit payments received as advance payments or as refunds are excluded.
Infrequent or Irregular Income	Exclude up to \$30 per calendar quarter of earned income that is received either irregularly or infrequently. In order to be excluded, the income need only be irregular or infrequent. Income is considered to be received irregularly if an individual cannot reasonably expect to receive it. Income is received infrequently if an individual receives it only once during a calendar quarter from a single source and the individual did not receive that type of income in the previous month or in the month following the month in which the money was received. A single source of earned income is an employer, trade or business.
Plan for Achieving Self-Support (PASS)	Excluded. Earnings received to fulfill a Plan to Achieve Self Support (PASS) Plan. PASS-enrolled individuals are SSI Medicaid recipients.
Volunteers In Service to America (VISTA) Payments	Excluded. Volunteers in Service to America under Title I of the Domestic Volunteer Services Act of 1973 (VISTA) payments are excluded.
Work Study	Excluded.

Families and Children Manual	Section: Financial Eligibility
Policy Manual Number: 010.045	Chapter: Medically Needy Countable and Excluded Income

Countable Unearned Income	
Income Type	Treatment
Alimony	Countable. Payments an individual receives from a spouse he no longer lives with, or a former spouse, if paid as part of a divorce agreement, separation agreement or court order.
Annuities	<p>Annuities are contracts or agreements that, in exchange for a lump sum payment or series of payments, provide income at regular intervals (i.e., monthly, quarterly, annually). Annuities establish a source of income for a future period, and are often used in retirement planning.</p> <p>Annuity payments count as unearned income the month received when the annuity is an excluded resource. See the <i>Countable and Excluded Resources for Medically Needy policy</i>.</p>
Canceled Debts	The amount of a debt an individual is no longer required to pay or that is forgiven.
Capital Gains	Countable. Income an individual receives when a capital asset is sold and there is a profit from the sale. Count in the month received or when available for use.
Cash Inheritance	The value of inherited cash is counted as income in the month of receipt.
Cash Support	Regular cash contributions made directly to the individual are unearned income, unless excluded as irregular or infrequent income.
Child Support	<p>Child support payments are countable unearned income to the child(ren) the payments are intended to support. If the support order does not indicate the amount per child, assume the amount received is equally distributed among all of the noncustodial parent's children for whom the payment is made.</p> <p>Child support received is subject to a \$50 disregard.</p>
Child Support Arrearage	Child support arrearages received on behalf of the applicant, whether received on a regular monthly schedule or as a one-time payment, are countable.
Community Spouse Income Maintenance Amount (CSIMA)/ Dependent Income Maintenance Amount (DIMA)	The CSIMA and/or DIMA is countable unearned income only when the institutionalized individual is not living in the same household as the community spouse or dependent.
Death Benefits	Unearned income when the total amount exceeds the expense of deceased person's last illness and burial costs.

Families and Children Manual	Section: Financial Eligibility
Policy Manual Number: 010.045	Chapter: Medically Needy Countable and Excluded Income

Farming/Fishing	Farming or fishing income is countable when the individual does not materially participate in the production of income. Gross farm income is subject to deductions.
Federal Emergency Management Agency (FEMA) Payment Non Disaster or Emergency	FEMA payments made to a household when there is no major disaster or emergency declaration are countable in the month of receipt.
Gambling, Prizes and Awards	<p>The value of a prize or award is unearned income in the month of receipt.</p> <p>A prize is something won in a contest, lottery or game of chance. If the individual is offered a choice between an in-kind prize or cash, the cash offered is counted as unearned income even if the individual chooses the in-kind item and regardless of the value of the in-kind item.</p> <p>An award is received as the result of a decision by a court, board of arbitration, etc. Secure from the applicant any of the following types of verification:</p> <ul style="list-style-type: none"> • Award letter; • Copy of the check received; • Contest advertisement; or • Income tax return for the year the prize or award was claimed.
Gifts	Cash gifts are counted in whole in the month of receipt, unless excluded as infrequent or irregular income. The value of in-kind gifts is equal to the gift's CMV.
Income Producing Resource	<p>Income earned off of an income-generating resource is counted or excluded based on the treatment of the resource. Income generating resources include:</p> <ul style="list-style-type: none"> • Annuities; • Contract for Deeds; and • Promissory Notes. <p>Income generated by a resource that is excluded is countable unearned income. Income generated by a resource that is countable is excluded as income.</p>
Interest Income	Interest income and dividends are a return on a capital investment such as stocks, bonds, mutual funds or savings accounts. A cash gift or incentive payment to open an account is considered interest income.

Families and Children Manual	Section: Financial Eligibility
Policy Manual Number: 010.045	Chapter: Medically Needy Countable and Excluded Income

	<p>Interest income and dividends can be countable or excluded, depending on the treatment of the source of the interest or dividend. If the interest-bearing resource is counted, the interest income is excluded. If the interest-bearing resource is excluded, the interest income is counted, unless specifically excluded under federal statute. Interest bearing resources include the following:</p> <ul style="list-style-type: none"> • Certificate of Deposit; • Checking Account; • Life insurance; • Mutual Funds; • Retirement account; • Savings account; and • Stocks and Bonds. <p>If interest income is countable, count it at the earliest of the following:</p> <ul style="list-style-type: none"> • Income is credited to an individual's account and is available for use; • Income is set aside for the individual's use; or • When the income is actually received by the individual.
Jury Duty	Count in the month received. Any jury duty pay that is turned over to an individual's employer is excluded.
Pension	If pension payments are made, count in the month received.
Railroad Retirement	Countable income in the month received.
Rental or Lease	Unearned income when the individual is not actively engaged in producing the income, or bears no responsibility in earning the income. Count the amount of income remaining after expenses related to maintaining the property are applied.
Sick Pay/Disability Pay	Unearned income when payments are being made 6 months or more after the individual stopped working.
Social Security Disability Benefit (SSDI)	Social Security Disability Insurance (SSDI) is received when an individual is under the full retirement age of 65, but has enough Social Security credits and a severe medical impairment that prevents her from working for a year or more, or could result in death. Social Security Disability benefits are countable unearned income in the month received.
Social Security Survivor or Retirement Benefit	Countable unearned income in the month of receipt. Social Security Retirement benefits are received once an individual reaches the full retirement age of 65 and has enough Social Security credits.

Families and Children Manual	Section: Financial Eligibility
Policy Manual Number: 010.045	Chapter: Medically Needy Countable and Excluded Income

	Social Security Survivor's benefits are received by a surviving spouse, dependent child or parent who received more than half of his support from the deceased wage earner.
Temporary Disability Insurance	Compensation received for loss of wages caused by temporary non-occupational disability is countable. These are payments an individual does not receive from an employer.
Trusts	Money withdrawn from the body of a trust or interest/dividends accrued to the trust and paid to the individual is unearned income in the month of receipt.
Unemployment Insurance	Count the full value of unemployment compensation in the month of receipt.
VA Apportioned	An Apportioned benefit is a VA Payment made to a dependent spouse, child or parent not residing with the Veteran. The VA Apportioned amount is unearned income for the individual receiving the payment.
VA Disability	Countable. VA Disability is a benefit paid to Veterans with disabilities as a result of a disease or injury incurred or aggravated during active military service or that arose after service but is thought to be related to their service. The benefit is graduated according to the degree of the Veteran's disability on a scale from 10% to 100%.
VA Pension	Countable. VA Pension is the standard benefit received by a Veteran for wartime service which is based on financial need, not on a service-connected disability.
VA Survivor (DIC)	Countable. VA Dependency and Indemnity Compensation (DIC) is a benefit paid to eligible surviving dependents of service members who died while on duty or survivors of Veterans who died from their service-connected illness or injury. Parents' DIC is an income-based benefit for parents who were financially dependent on a service member or Veteran who died from a service-related cause. Parents' DIC is not subject to \$20 disregard, as it is income based.
Workers' Compensation	Payments an individual receives for occupational sickness or injury, and paid under a workers' compensation act or statute in the nature of the worker's compensation act. Such payments are countable unearned income to the extent that they are not earmarked and used for the purpose for which the funds are paid (i.e., medical bills or legal expenses).

Families and Children Manual	Section: Financial Eligibility
Policy Manual Number: 010.045	Chapter: Medically Needy Countable and Excluded Income

Excluded Unearned Income	
Income Type	Treatment
Achieving a Better Life Experience (ABLE)	<p>ABLE accounts or 529A accounts are tax-advantaged savings accounts for individuals with disabilities that are established under a qualified ABLE program. The funds within an ABLE account are intended to cover the individual's Qualified Disability Expenses (QDEs) related to her blindness or disability.</p> <p>All contributions and earnings within a single ABLE account are excluded as income, except that contributions are not deducted from countable income of the individual making the contribution. Contributions made by an ABLE account owner from his own resources and contributions made by a third party, including a trust, are excluded as income.</p> <p>Distributions from an ABLE account are not considered income, but are a conversion of one resource to another. See the <i>Countable and Excluded Resources for Medically Needy Categories</i> policy.</p>
Adoption Subsidies	Excluded. Payments to an individual from state adoption assistance programs or Title IV-E funds for special needs children.
Canceled Debts	Excluded. The amount of a debt an individual is no longer required to pay or that is forgiven.
Community Spouse Income Maintenance Amount (CSIMA)/ Dependent Income Maintenance Amount (DIMA)	If an applicant receives a Community Spouse Income Maintenance Allowance or Dependent Income Maintenance Allowance, and the institutionalized individual is living in the applicant's household, the CSIMA/DIMA is excluded.
Education Income Not Work Study	Exclude income received through Federal Student Aid, such as grants and loans, except for income received through Work Study programs. Includes: Pell Grant; SEOG Grant; National Direct Student Loan; Guaranteed Student Loan; State Student Initiative and any financial aid paid directly to the school and unavailable to the student.
Federal Emergency Management Agency (FEMA) Payment Disaster or Emergency	FEMA payments issued as a result of a presidentially declared emergency or major disaster are excluded. Payments made by comparable disaster assistance programs by states, local governments and disaster assistance organizations are also excluded.

Families and Children Manual	Section: Financial Eligibility
Policy Manual Number: 010.045	Chapter: Medically Needy Countable and Excluded Income

Income Not Pursued	<p>Excluded. Income not pursued includes payments for which an individual could apply on an ongoing or one-time basis and may include annuities, pensions, retirement benefits or disability benefits.</p> <p>Note: This may decrease household size for other individuals in the household and the applicant may be found not eligible due to failure to apply for other benefits.</p>
Infrequent or Irregular Income	<p>Exclude up to \$30 per calendar quarter of unearned income that is received either irregularly or infrequently. In order to be excluded, the income need only be irregular or infrequent.</p> <p>Income is considered to be received irregularly if an individual cannot reasonably expect to receive it. Income is received infrequently if an individual receives it only once during a calendar quarter from a single source and the individual did not receive that type of income in the previous month or in the month following the month in which the money was received.</p>
Long Term Care (LTC) Insurance Payout	Exclude payments from long term care insurance used for medical care.
Lump Sum	Lump Sum payments are excluded as income in the month of receipt if they are retained by the individual.
Protective Payee	Funds received by a protective payee (conservator, authorized representative or representative payee) and used for the care and maintenance of a third party beneficiary (adult or child) who may or may not be a member of the protective payee's household are excluded as income to the protective payee. Any part of the payment that is retained by the protective payee for his own use is countable income to the protective payee. Even if the protective payee retains a fee for their services, the entire payment issued to the beneficiary is countable income to the beneficiary.
Reimbursements	Excluded. Applies only to expenses an employee incurs in the performance of his or her duties for items other than normal living expenses.
Settlements and Restitutions	<p>The following settlements and restitution payments are excluded as unearned income:</p> <ul style="list-style-type: none"> • Agent Orange Settlement Payments (payments and interest are excluded); • Disaster Relief Assistance received under the Disaster Relief Act of 1974; • Distribution of perpetual judgment funds to Indian tribes under the following:

Families and Children Manual	Section: Financial Eligibility
Policy Manual Number: 010.045	Chapter: Medically Needy Countable and Excluded Income

	<ul style="list-style-type: none"> ○ Indian Judgment Funds Distribution (P.L 93-134) ○ Black Feet and Gros Ventre Tribes (PL 92-254) ○ Grand River Band of Ottawa Indians in Indian Claims Commission Docket No. 40-K; ○ Tribes of groups under PL 93-134; ○ Yakima Indian Nation or the Apache Tribe of the Mescalero Reservation (PL 94-433); and ○ Receipts from land held in trust by the Federal government and distributed to certain Indian tribes under PL 94-114. <ul style="list-style-type: none"> • Factor VIII or IX Concentrate Blood Products Litigation. The settlement payments (and interest from payments) made as a result of the class action lawsuit to hemophilia patients infected with HIV through blood plasma products; • Filipino Veterans Compensation Fund Payments: Lump sum payments (and interest from payments) made to certain veterans and spouses of veterans who served in the military of the Government of the Commonwealth of the Philippines during WWII; • Japanese-American and Aleutian Restitution Payments (and interest from payments); • Payments made to individuals because of their status as victims of Nazi persecutions (and interest from payments); • Payments to children born of Vietnam veterans diagnosed with spina bifida (and interest from payments); • Payments made under the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (interest is not excluded); • Revenues from the Alaska Native Fund paid under section 21(a) of the Alaska Native Claims Settlement Act; and • State funds paid to crime victims.
Social Services	<p>Any service (other than medical) which is intended to assist a handicapped or socially disadvantaged individual to function in society on a level comparable to that of an individual who does not have such a handicap or disadvantage.</p> <p>Cash received in conjunction with a social service is typically excluded unearned income. Social service programs include programs authorized under:</p> <ul style="list-style-type: none"> • Title XX of the Social Security Act; • Title IV-B of the Act (Child Welfare);

Families and Children Manual	Section: Financial Eligibility
Policy Manual Number: 010.045	Chapter: Medically Needy Countable and Excluded Income

	<ul style="list-style-type: none"> • Title V of the Act (Maternal and Child Health and Crippled Children's Services); and • The Rehabilitation Act of 1973 (including vocational rehabilitation services to individuals with disabilities).
Supplemental Security Income (SSI)	SSI is excluded unearned income.
Temporary Assistance for Needy Families (TANF) Allotment	Excluded. In Tennessee, the TANF program is referred to as Families First. TANF Allotment is cash assistance provided to families with dependent children when at least one parent is incapacitated, unemployed, deceased, or absent from the home.
VA Aid and Attendance Payment	Excluded. VA Aid and Attendance is compensation provided to a Veteran, her spouse, the surviving spouse, or the surviving parent based on the need of aid and attendance by another person. It cannot be received without some other form of VA payment.
VA Augmented Benefit	A VA Augmented Benefit is an increase in payment to the Veteran or his surviving spouse in order to provide for a dependent as defined by VA. An Augmented Benefit is unearned income to the dependent.
VA Education Grant	<p>Excluded. A VA Education Grant is for a Veteran who is in an approved program and provides up to 36 months of education benefits. These benefits are intended to provide assistance as follows:</p> <ul style="list-style-type: none"> • Tuition and fees; and • Annual books and supplies stipend. <p>If the Veteran receives a stipend to assist with housing, it is countable unearned income.</p>

Families and Children Manual	Section: Financial Eligibility
Policy Manual Number: 010.045	Chapter: Medically Needy Countable and Excluded Income

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Revision Date	Section	Section Title	Page Number(s)	Reason for Revision	Reviser
06.17.2016	Countable Earned Income; Countable Unearned Income	Bonus; Cash Support	1-2	Policy Clarification	NF
08.10. 2016	Excluded Unearned Income	ABLE Accounts	4	Policy Change	AJ
08.10.2016	Excluded Unearned Income	Census Payments	5	Policy Change	NF
11.01.2016	Excluded Unearned Income	Education Income Not Work Study; Work Study	5-6	Policy Clarification	NF
12.01.2016	Countable Earned Income; Excluded Earned Income	Earnings of a Part Time Student Employed Full Time; Earnings of a Student Who Does Not Attend School Part-Time While Working Full-Time	1; 4	Policy Clarification	RS
07.05.2017	Countable Earned Income	Military Allowances	1	Policy Clarification	RH
07.05.2017	Excluded Earned Income	Combat Pay	4	Policy Change	RH
03.18.2019	Countable Earned Income; Excluded Earned Income; Countable Unearned Income;	Bonus; Commission; Contractual; Farming/Fishing; In-Kind Wages; Older Americans Act; Royalties/Honoraria; Self-Employment; Sheltered Workshop; Sick Pay/Disability	1-13	Policy Clarification	ME

Families and Children Manual	Section: Financial Eligibility
Policy Manual Number: 010.045	Chapter: Medically Needy Countable and Excluded Income

	Excluded Unearned Income	Pay; Tips; Wages; Work Study; Combat Pay; Domestic Volunteer Act; Earned Income Tax Credit (EITC); Infrequent or Irregular Income; Volunteers in Service to America (VISTA) Payments; Work Study; Alimony; Annuities; Cash Support; Child Support; Child Support Arrearage; CSIMA/DIMA; Farming/Fishing Federal Emergency Management Agency (FEMA) Payment Non Disaster or Emergency; Gambling; Prizes and Awards; Income Producing Resource; Interest Income; Social Security Disability Benefit (SSDI); Social Security Survivor or Retirement Benefit; Unemployment Insurance; VA Apportioned; VA Disability; VA Pension; VA Survivor (DIC); Workers' Compensation; Achieving a Better Life Experience (ABLE); Canceled Debts; Community Spouse Income Maintenance			
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Families and Children Manual	Section: Financial Eligibility
Policy Manual Number: 010.045	Chapter: Medically Needy Countable and Excluded Income

		Amount (CSIMA)/ Dependent Income Maintenance Amount (DIMA); Education Income Not Work Study; Federal Emergency Management Agency (FEMA) Payment Disaster or Emergency; Infrequent or Irregular Income; Income Not Pursued; Long Term Care (LTC) Insurance Payout; Protective Payee; Settlements and Restitutions; Social Services; Temporary Assistance for Needy Families (TANF) Allotment; VA Aid and Attendance; VA Augmented Benefit; VA Education Grant			
03.18.2019	Countable Earned Income; Countable Unearned Income	Severance Pay; Gambling, Prizes and Awards, Interest Income	4; 7-8	Non-Substantive Change	ME
03.18.2019	Countable Earned Income	Tips	4	Policy Change	TN
09.03.2019	Countable Earned Income; Excluded Earned Income	Legal Authority; Workforce Investment and Opportunity Act (WIOA); Census Wages	1; 4-5	Policy Clarification	TB/AJ
11.01.2021	Excluded Earned Income; Excluded Unearned Income	Legal Authority; Child Tax Credit; Lump Sum Payments	5; 8	Policy Clarification	MH